

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: FEBRUARY 25, 2008

COMMITTEE MEMBERS PRESENT:	OTHERS PRESENT:
SUPERVISORS BELDEN	MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
HASKELL	FREDERICK MONROE, CHAIRMAN
BENTLEY	HAL PAYNE, COMMISSIONER OF ADMINISTRATIVE & FISCAL SERVICES
THOMAS	JOAN SADY, CLERK OF THE BOARD
MERLINO	KEVIN GERAGHTY, BUDGET OFFICER
GOODSPEED	SUPERVISOR SOKOL
STRAINER	SUPERVISOR TAYLOR
	SUPERVISOR TESSIER
	TOM RANDALL, <i>THE ADIRONDACK JOURNAL</i>
	CAMERON TESSIER, CITY OF GLENS FALLS
	CHARLENE DiRESTA, LEGISLATIVE OFFICE SPECIALIST

Mr. Belden called the meeting of the Real Property Tax Services Committee to order at 9:30 a.m.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried unanimously to approve the minutes of the January 24, 2008 Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Michael Swan, Director of Real Property Tax Services, who distributed copies of his Agenda to the Committee members; *a copy of the Agenda is on file with the minutes.*

Mr. Swan apprised that Item No. 1 on the Agenda was the list of corrections to the tax rolls from the County Treasurer's Office, which would require a Board resolution. He added that the majority of the corrections had been assessment mistakes. He said that the correction listed for the Town of Hague had been the former location of International Paper Company, which had been purchased by New York State. He noted that the State was supposed to pay all of the back taxes; however, he added, the bill had been sent to the former property owner who had paid a portion of the delinquent taxes. He said that the State would pay the remainder of the tax bill.

Motion was made by Mr. Bentley, seconded by Mr. Thomas and carried

unanimously to authorize the corrections to the tax rolls from the County Treasurer's Office, as outlined in the Agenda packet. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the March 21, 2008 Board meeting.*

Mr. Swan expounded that Item No. 2 on the Agenda pertained to the Corlew Property on the Boulevard in the Town of Queensbury. He said that the County had put the property out for sealed bid in January with no minimum bid amount and had not received any offers. He stated that he had discussed with the County Attorney the possibility of contacting the former owner to see if they would be interested in making an offer on the parcel. He added that the parcel consisted of one-third of a building, of which the former owner was currently trying to sell the other two-thirds. Mr. Haskell asked if one of the adjacent land owners had previously wanted to purchase the property and Mr. Swan replied that there had been a buyer interested in purchasing the entire building; however, he added, the Town of Queensbury would not allow the property to be used for commercial retail, so the buyer withdrew his offer. Mr. Belden suggested that the former property owner be contacted and given an opportunity to purchase the property, which would at least return the parcel to the tax rolls. He asked how long the property had been off the tax rolls and Mr. Swan responded that the County had owned the property for approximately ten years.

Motion was made by Mr. Haskell, seconded by Mr. Thomas and carried unanimously authorizing the Director of Real Property Tax Services to contact the former owner of the Corlew property to determine if they would be interested in making an offer on the property.

Mr. Swan stated that Item No. 3 on the Agenda pertained to a list from the County Treasurer's Office of all of the tax installment agreements that were currently in default. He noted that the County had 75 tax installment agreements, of which 35 (47%) were in default. He stated that although this number seemed high, he knew from past history, that almost all of the agreements would be made current prior to the need for foreclosure. Mr. Haskell asked if the Treasurer's Office had sent out delinquent letters to the property owner's and Mr. Swan replied affirmatively. Mr. Belden asked if Mr. Swan felt the installment agreement program was working and Mr. Swan responded affirmatively.

Mr. Goodspeed entered the meeting at 9:35 a.m.

Mr. Swan apprised that Item No. 4 on the Agenda was a report on the staffing levels in the Real Property Tax Services Department. He advised that the Real Property Information Specialist position would be filled as of March 3, 2008. He added that the vacant Real Property Clerk and Tax Map Technician positions had

been posted with the Civil Service Department with an application deadline of February 29, 2008. He said that there had been a couple of favorable responses for the Real Property Clerk position; however, he added, he had not interviewed the candidates yet. He noted that there had been no responses to the Tax Map Technician position yet. Mr. Belden suggested that the Tax Map Technician position be re-posted. Mr. Swan responded that the Committee had previously discussed the possibility of reclassifying this position to make it a trainee position. He said that the position required experience in deed research, as well as extensive computer abilities, which made it difficult to find a candidate with both skill sets. He expounded that he would work with the Civil Service Office to develop a trainee position that would require either deed research experience or extensive computer abilities, then the employee would be trained on whichever skills they were lacking. It was the consensus of the Committee that Mr. Swan should work with the Civil Service Office to develop a trainee position for the Tax Map Technician position, if there were no candidates found by the February 29, 2008 application deadline.

Chairman Monroe asked if the Department had been able to keep up with the work that had previously been the responsibility of Teri Ross, former Deputy Director of Real Property Tax Services. Mr. Swan responded that the Department was keeping up with the majority of the work. He added that they would be discussing this issue further when they reviewed Item No. 8 on the Agenda. He advised that the Department would need Ms. Ross' assistance with the tentative and final tax rolls and added that she had already been assisting them by answering their questions via phone.

Mr. Swan expounded that Item No. 5 on the Agenda pertained to four parcels that had delinquent taxes and could contain possible contamination. He said that the County Attorney had spoken with the Department of Environmental Conservation (DEC) and was informed that unless there was a report of a major spill or a major health threat, they would not clean up or evaluate the site. He stated that the DEC was willing to have a meeting with Warren County representatives to discuss the Brown Fields Grant Program. He added that the process of receiving payment through the grant program was slow. Mr. Geraghty stated that he didn't think the program would have a second round of funding. Mr. Swan said that he had been asked by the County Attorney's Office to determine if the Committee wanted to discuss the Brown Fields Grant Program with the DEC for all four parcels or limit to just the Mullen property. Mr. Belden suggested that the discussion should pertain to all four parcels and Mr. Haskell agreed with Mr. Belden.

Motion was made by Mr. Haskell, seconded by Mr. Thomas and carried unanimously to authorize the County Attorney's Office to meet with the Department of Environmental Conservation regarding Brown Fields Grant funding

for the four parcels with delinquent taxes that may contain possible contamination.

Mr. Swan apprised that Item No. 6 on the Agenda was to inform the Committee that Auctions International had agreed to provide auctioneer services for the 2008 County Land Auction. He added that Auctions International had posted the information for the County Land Auction on their website. He said that the original contract allowed for an extension for up to two additional years and therefore, no further resolution would be necessary. Mr. Belden asked how many parcels were currently on the list to be auctioned and Mr. Swan replied that it was approximately 250 parcels.

Mr. Tessier entered the meeting at 9:41 a.m.

Mr. Swan expounded that Item No. 7 on the Agenda was to report on the estimated impact that the Cold War Veterans Exemption might have on Warren County. He said that the instructions for the application of the Cold War Veterans Exemption was included in the Agenda packet. He explained that the percentage of the exemption could be 10% or 15%, at the option of the County, with a dollar amount cap. He said that he had consulted with Bill McGarr, Director of Veterans' Services, and had been informed that approximately 7,200 veterans resided in Warren County. He added that Mr. McGarr felt that based on reports from other counties, approximately 5% or 360 of those veterans would be eligible for the Cold War Veterans Exemption. He stated that if the County adopted the 15% exemption, the impact would be approximately \$313,000 and if the 10% exemption was adopted, the impact would be approximately \$208,000. He said that Mr. McGarr felt that the number of veterans who would be eligible for the exemption would be closer to 200, which would make the impact approximately \$175,000, assuming a 15% exemption.

Mr. Belden asked when a more accurate number of eligible veterans would be available and Mr. Swan responded that an accurate number was not possible due to the fact that the Department of Veterans' Services could only track veterans who were receiving some type of benefit or service. Mr. Haskell stated that although allowing an exemption to one taxpayer would shift the tax burden to other taxpayers, he did not feel that veterans were given sufficient benefits for their service to our Country. He added that the VA (Veterans' Administration) Hospital was inadequate to meet the needs of the veterans. He noted that he was not a veteran but appreciated those who had served their Country and added it was his opinion that the County should allow the maximum amount for the Cold War Veterans Exemption to eligible veterans. Mr. Swan noted that the exemption would not go into effect until the 2010 tax bills. He added that the exemption needed to be enacted 90-days prior to the taxable status date, which was March

1st. Chairman Monroe said that 5% seemed low and asked what the criteria for Cold War was and Mr. Swan responded that the Cold War period was defined as being between September 2, 1945 and December 26, 1991, during non-combat designated times. He said that in order to be eligible for the Veterans Exemption a veteran had to have served in the military during World War II, the Korean War, the Vietnam War or the ongoing Persian Gulf War designated combat time periods. He added that the Cold War Veterans Exemption would be for veterans who served their Country between those designated combat time periods. Mr. Swan noted that Mr. McGarr had estimated that approximately 6,000 veterans in Warren County received some type of benefits.

Mr. Bentley asked if the estimate of \$313,000 was for County taxes only and Mr. Swan replied affirmatively. Mr. Bentley inquired about school taxes and Mr. Swan responded that the exemption did not apply to school taxes. Mr. Swan noted that the exemption was a local option and therefore, he said, the County and each of the individual Towns could choose to adopt the exemption. Mr. Goodspeed asked if statistics were available as far as which counties had adopted the exemption and Mr. Swan replied that as of last week approximately five counties in New York State had adopted the exemption. He expounded that the State Legislature had passed the exemption last year; however, he added, the bill had required the veterans to obtain a service document, that currently did not exist, in order to apply. He said that a technical amendment was required and had been passed approximately two weeks ago.

Mr. Sokol entered the meeting at 9:47 a.m.

Mr. Swan noted that Dutchess County had adopted the exemption. He added that the County would have until the end of 2008 to make this decision. Mr. Haskell stated that the Committee should obtain more information from the counties that had already adopted the exemption; however, he added that he was in favor of adopting the maximum exemption. It was the consensus of the Committee that Mr. Swan obtain further information, particularly from the counties that had already adopted the exemption and report back to the Committee. Mr. Haskell noted that although the Cold War Veterans had not fought for their Country, they had been prepared to do so and were therefore entitled to this exemption.

Mr. Swan stated that Item No. 8 on the Agenda was a request to create a new consulting position for Ms. Ross. He added that although the issue had been tabled until the fall, he needed Ms. Ross' assistance with the tentative tax rolls in April and the final tax rolls in May. He noted that when Ms. Ross resigned it had created problems within the Department due to the fact the she had been responsible for the majority of this work. He said he was requesting to create a new consulting position for Ms. Ross to assist with the tentative and final tax rolls

effective March 19, 2008. He said that he had assisted with the tax rolls last year; however, he added, since this was a duty that was only performed once per year and he had only performed it once, he wanted to ensure it was done correctly. He said that an overview of when Ms. Ross' assistance might be necessary was included in the Agenda packet.

Mr. Belden asked what the rate of pay would be for this position and Mr. Swan replied that it would be \$25 per hour. Mr. Swan noted that he had the funds available within the budget due to the two vacant positions. Mr. Geraghty suggested that Mr. Swan create a procedures manual for the Department, so this would not be an issue in the future. Mr. Swan responded that the Department was currently in the process of creating a procedures manual. Mr. Haskell asked if Ms. Ross would be instructing Lexi Gilgallon, Deputy Director of Real Property, as well as Mr. Swan and Mr. Swan replied affirmatively. Mr. Belden asked how Ms. Gilgallon was doing in her new position and Mr. Swan responded that she was doing well. Mr. Swan noted that Ms. Ross would be used to assist where needed and added that he would use her services as little as possible. Mr. Belden asked how much had been paid to Ms. Ross so far and Mr. Swan replied that Ms. Ross had not drawn a paycheck since December of 2007. He reiterated that he did not anticipate the need to use the services of Ms. Ross often. He added that the majority of the work listed had a deadline and Ms. Ross' services may be needed to meet some of those deadlines. Mr. Belden asked if Mr. Swan would be able to assist with the tentative and final tax rolls as well. Mr. Swan responded that he had been helping Ms. Gilgallon and added that since there were no Real Property Clerks currently working in the Department, he was doing all of the clerical work. Mr. Haskell noted that he had visited the Office and had seen Mr. Swan doing the clerical work.

Motion was made by Mr. Haskell, seconded by Mr. Strainer and carried unanimously to create a new position of Real Property System Coordinator, base salary of \$25 per hour, to be used on an as-needed basis with a maximum amount of \$2,000 and to forward same to the Personnel Committee. *A copy of the resolution request form is on file with the minutes.*

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Haskell and seconded by Mr. Bentley, Mr. Belden adjourned the meeting at 9:49 a.m.

Respectfully submitted,

Charlene DiResta, Legislative Office Specialist